



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 23, 2009

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 418**, DELINQUENT PROPERTY TAX AMENDMENTS, by Representative G. Froerer, with the following amendments:

1. *Page 1, Lines 13 through 15:*

- 13 ▶ increases the penalty imposed on delinquent property taxes from 2% to
 {~~5%~~} 3% ;
- 14 ▶ provides that the penalty is only 2.5% if the delinquent property taxes and the
15 penalty are paid within {~~45~~} 60 days of the delinquency;

2. *Page 2, Lines 43 through 45:*

- 43 (2) (a) [~~For~~] Except as provided in Subsection (2)(e), for each parcel, all delinquent
44 taxes on each separately assessed parcel are subject to a penalty of [~~2%~~]
 {~~5%~~} 3% of the amount of
45 the delinquent taxes or \$10, whichever is greater.

3. *Page 2, Line 58 through Page 3, Line 60:*

- 58 (e) The penalty described in Subsection (2)(a) shall be 2.5% of the amount of the
59 delinquent taxes or \$10, whichever is greater, if all delinquent taxes and the penalty are
 paid on
60 or before the January {~~15~~} 31 immediately following the delinquency date.

Respectfully,

Todd E. Kiser
Committee Chair

Voting: 9-4-3

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Bill Number



HB0418

Action Class



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Action Code



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